

United States Bankruptcy Court Southern District Of New York  
Chapter 11 Case No. 08-13555(JMP)  
Debtors: Lehman Brothers Holdings Inc.  
Creditor Name: Top Advance Limited  
Creditor Address: 31/F The Center 99 Queen's Road Central Hong Kong

Notice of Hearing on Debtors' Forty-Second Omnibus Objection to Claims  
(Late-Filed Lehman Programs Securities Claims)

To Whom It May Concern

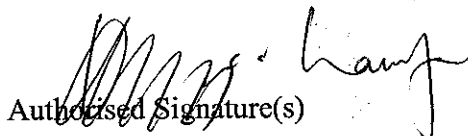
We Top Advance Limited, the creditor of Chapter 11 Case No. 08-13555(JMP), on or around 23October,2009, we duly completed and sent out by Airmail Express to Lehman Brothers Holdings Claims Processing c/o Equip Bankruptcy Solutions, LLC FDR Station, PO Box 5076 New York NY 10150-5076 my claims as listed in the Lehman Securities Proof of Claim enclosed herein ("Proof of Claims"): To our best knowledge, the Proof of Claims should have reached you on or about 30October2009 and in any event, prior to the November 2, 2009 bar date.

In addition, if for whatever reason, the Proof of Claims was received late on 30 November,2009 , we do not (with all due respect) believe that it has caused any real or substantial prejudice to the debtor, or cause any delay, or have any significant adverse on the ongoing proceedings.

As any late filing is not attributable to our mistake or conduct in any way and is beyond our control, we urge you to reconsider the position and admit the Proof of Claims or deem it as timely filed. We enclose evidence in support of our position and belief that the Proof of Claims should not have been filed late in the circumstances.

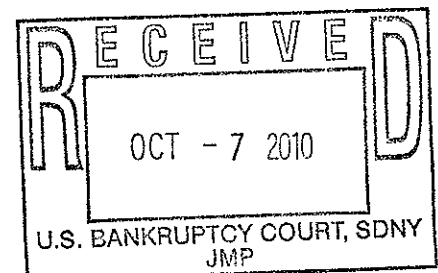
Thanks for your attention in understanding my reasons to oppose the disallowance on this case.

For and on behalf of  
TOP ADVANCE LIMITED

  
Authorized Signature(s)

Creditor: Top Advance Limited

Date: 5 October 2010



**TOP ADVANCE LIMITED**

c/o 31/F The Center  
99 Queen's Road Central  
Hong Kong

Tel: +852 2526 3665  
Fax: +852 2530 4898

**BY EXPRESS AIRMAIL**

Date: 23 October 2009  
Ref: KEL/frt\009621

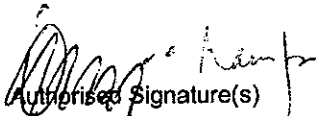
Lehman Brothers Holdings Claims Processing  
c/o Epiq Bankruptcy Solutions, LLC  
FDR Station, PO Box 5076  
New York, NY 10150-5076

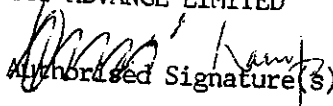
Dear Sirs

**Lehman Securities Programs Proof of Claim**

We refer to the subject matter and enclose the signed claim form for your handling.

Yours sincerely,  
For and on behalf of  
TOP ADVANCE LIMITED

  
Authorised Signature(s)

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	THIS SPACE IS FOR COURT USE ONLY	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on <a href="http://www.lehman-docket.com">http://www.lehman-docket.com</a> as of July 17, 2009			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Top Advance Limited 31/F The Center, 99 Queen's Road Central Hong Kong		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  Court Claim Number: _____ (If known)  Filed on: _____	
Telephone number: +852 2822 0142 Email Address: <a href="mailto:kenny.liu@asia.equitytrust.com">kenny.liu@asia.equitytrust.com</a> Name and address where payment should be sent (if different from above) Top Advance Limited 31/F The Center 99 Queen's Road Central Hong Kong		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach a copy of statement giving particulars.	
Telephone number: +852 2822 0142 Email Address: <a href="mailto:kenny.liu@asia.equitytrust.com">kenny.liu@asia.equitytrust.com</a> 1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for Lehman Programs Security to which this claim relates. Creditor holds EUR 100,000 (equivalent to USD 142,430.00 at the conversion rate of 1 EUR = 1.4243 USD as at 15 September 2008) and USD 200,000 in aggregate face value of the Lehman Program Security/ies described herein, and asserts a claim in an amount to be determined. (please see schedule attached) Amount of Claim: \$ (as statement above) (Required)			
<input type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities. 2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates. International Securities Identification Number (ISIN): (please see schedule attached) (Required)			
3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates. Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: (please see schedule attached) (Required)			
4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers. Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account number: (please see schedule attached) (Required)			
5. Consent to Euroclear Bank, Clearstream Bank or other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		FOR COURT USE ONLY	
Date: 23/10/09	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. For and on behalf of TOP ADVANCE LIMITED  Authorized Signature(s)		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

#### INSTRUCTIONS FOR PROOF OF CLAIM FORM

*The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.*

##### **Creditor's Name and Address:**

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

##### **Date and Signature:**

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

#### DEFINITIONS

##### **Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

##### **Creditor**

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

##### **Claim**

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

##### **Proof of Claim**

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

**Lehman Brothers Holdings Claims Processing**  
c/o Epiq Bankruptcy Solutions, LLC  
FDR Station, PO Box 5076  
New York, NY 10150- 5076

##### **Lehman Programs Security**

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

#### INFORMATION

##### **Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

##### **Offers to Purchase a Claim**

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

CREDITOR	ISIN	SEC_CCY	AMOUNT_BASE	CLAIM_AMOUNT_USD	CLEARSTR_BLOCK	CLEARSTR_ACCNT
Top Advance Limited	XS0272349332	USD	100,000	100,000.00	CA89298	19216
Top Advance Limited	XS0311482193	EUR	100,000	142,430.00	CA89251	19216
Top Advance Limited	XS0311486269	USD	100,000	100,000.00	CA89288	19216
			Face value:	342,430.00		
		Conversion rate as of 15 Sep 2008:		1 EUR = 1.4243 USD		
		(Source: Bloomberg)				

Claims Form fields

SG clients

Monthly Postage 2009.xls [Compatibility Mode] - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Add-Ins Get Started

Clipboard

Font: Arial, 11, Bold, Italic, Underline

Alignment: Horizontal, Vertical, Wrap Text, Merge Cells

Styles: Conditional Formatting, Format as Table

Cells: Insert, Delete, Format

Editing: Sort & Filter, Find & Select

A421 23-10-2009 A

Monthly Postage for Oct 09

Remarks : LR-Local Registered, AR-Airmail Registered, AE-Airmail Express, ASP-Airmail Speedpost, S-Surface

Date	Code	Recipient
------	------	-----------

					Amount	Remark Area
					HK\$	
5						
408	23-Oct	002728			8.20	L
409	23-Oct	001287			4.50	A Singapore
410	23-Oct	003334			4.50	A Singapore
411	23-Oct	002622			4.50	A Singapore
412	23-Oct	002848			4.50	A Japan
413	23-Oct	003177			5.30	A USA
414	23-Oct	002075			5.30	A USA
415	23-Oct	003078			5.30	A Singapore
416	23-Oct	002675			8.10	A Singapore
417	23-Oct	002563			10.50	A Taiwan
418	23-Oct	000295			12.90	A Singapore
419	23-Oct	003019			24.80	A The Netherlands
420	23-Oct	002235			39.30	A Singapore
421	23-Oct	009621	Lehman Brothers Holdings Claims Processing			12.60 AE USA
422	27-Oct	004507			1.40	L
423	27-Oct	003625			1.40	L
424	27-Oct	002434			1.40	L
425	27-Oct	002459			1.40	L

[illegible]

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,  
Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LDH OMN042 09-13-2010 (MERGE2,TXNUM2) 4000112700 MAIL ID \*\*\* 0033298816 \*\*\* DS1USE: 269

TOP ADVANCE LIMITED  
31/F THE CENTER  
99 QUEEN'S ROAD CENTRAL  
HONG KONG

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT  
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,  
PLEASE CONTACT DEBTORS' COUNSEL, CASEY BURTON, ESQ., AT 214-746-7700.**

**NOTICE OF HEARING ON DEBTORS' FORTY-SECOND  
OMNIBUS OBJECTION TO CLAIMS (LATE-FILED LEHMAN PROGRAMS SECURITIES CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address: TOP ADVANCE LIMITED 31/F THE CENTER 99 QUEEN'S ROAD CENTRAL HONG KONG	Claim Number: 65764 Date Filed: 11/30/2009 Debtor: 08-13555 Classification and Amount: UNSECURED: \$ 142,430.00 UNLIQUIDATED

PLEASE TAKE NOTICE that, on September 13, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Forty-Second Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").<sup>1</sup>

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED on the ground that said claim(s) violate the Bankruptcy Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271], as they were filed after the November 2, 2009 bar date. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a

<sup>1</sup> A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.

written response to the Objection that is received on or before 4:00 p.m. Prevailing Eastern Time on October 18, 2010 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court or provided to the Debtors in response to the Derivative Questionnaire and/or Guarantee Questionnaire (as defined in the order, dated July 2, 2009, establishing the deadline for filing proofs of claim, approving the form and manner of notice thereof and approving the proof of claim form [Docket No. 4271]), upon which you will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to your response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

The Bankruptcy Court will consider a response only if the response is timely filed, served, and received. A response will be deemed timely filed, served, and received only if the original response is actually received on or before the Response Deadline by (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)

A hearing will be held on October 27, 2010 to consider the Objection. The hearing will be held at 10:00 a.m. Prevailing Eastern Time in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, Courtroom 601. If you file a written response to the Objection, you should plan to appear at the hearing. The Debtors, however, reserve the right to continue the hearing on the Objection with respect to your claim(s). If the Debtors do continue the hearing with respect to your claim(s), then the hearing will be held at a later date. If the Debtors do not continue the hearing with respect to your claim(s), then a hearing on the Objection will be conducted on the above date.

If the Bankruptcy Court does NOT disallow, expunge, reduce or reclassify your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then the Debtors have the right to object on other grounds to the claim(s) (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objections.

You may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committees), which can be found on the Court's website at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov).

If you wish to view the complete Objection, you can do so on the Court's electronic docket for the Debtors' chapter 11 cases, which is posted on the internet at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov) (a PACER login and password are required and can be obtained through the PACER Service Center at [www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)), or for free at <http://www.lehman-docket.com>. If you would like to request a complete copy of the Objection at the Debtors' expense, please contact the Debtors' approved claims agent Epiq Bankruptcy Solutions, LLC toll-free at 1-866-879-0688.

If you have any questions about this notice or the Objection, please contact Debtors' counsel, Casey Burton, Esq., at 214-746-7700. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: September 13, 2010  
New York, New York

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
(212) 310-8000  
Shai Y. Waisman  
ATTORNEYS FOR DEBTORS  
AND DEBTORS IN POSSESSION